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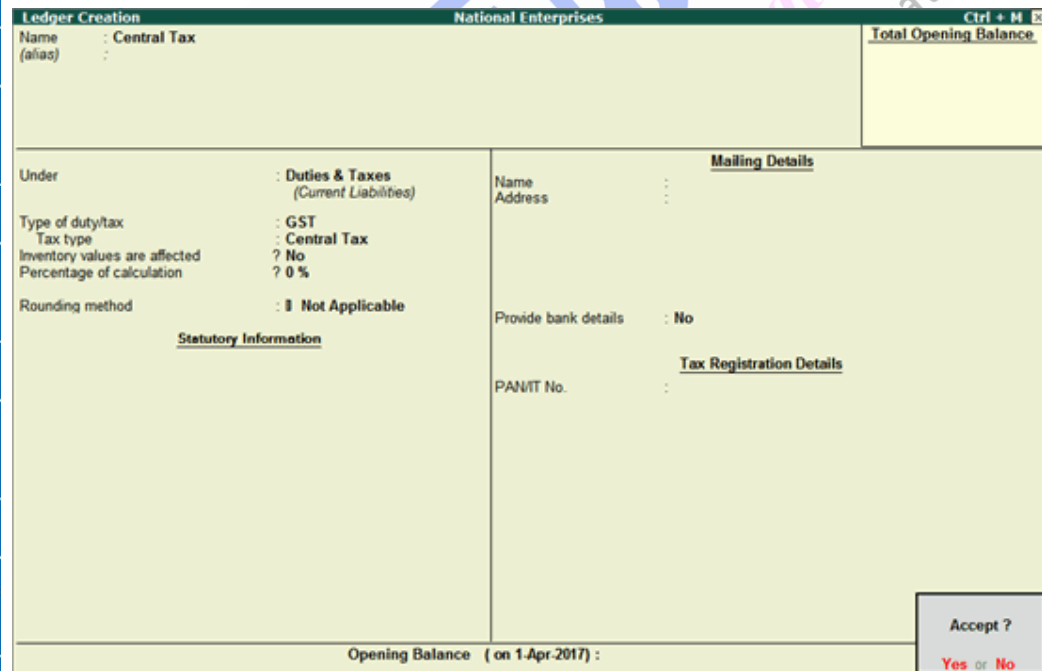
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**Computerised Accounting - Module 42**

Creating or altering ledgers for GST in Tally ERP 9 is an essential step to ensure that all transactions are recorded correctly, and GST is applied accurately. Here's a detailed explanation of how to create each ledger related to GST.

**Types of Ledgers to be Created for GST**

1. **Output GST Ledgers (for Sales):**
  - Output CGST Ledger
  - Output SGST Ledger
  - Output IGST Ledger
  
2. **Input GST Ledgers (for Purchases):**
  - Input CGST Ledger
  - Input SGST Ledger
  - Input IGST Ledger
  
3. **Sales and Purchase Ledgers (to categorize transactions):**
  - Sales Ledger (for GST Sales)
  - Purchase Ledger (for GST Purchases)



The screenshot shows the 'Ledger Creation' window in Tally ERP 9. The title bar reads 'National Enterprises' and 'Ctrl + M, E'. The main window is divided into several sections:

- Name (alias):** Central Tax
- Total Opening Balance:** (Empty field)
- Under:** Duties & Taxes (Current Liabilities)
- Type of duty/tax:** GST
- Tax type:** Central Tax
- Inventory values are affected:** ? No
- Percentage of calculation:** ? 0 %
- Rounding method:** 1 Not Applicable
- Statutory Information:** (Section header)
- Mailing Details:** Name, Address (Fields)
- Provide bank details:** No
- Tax Registration Details:** PANIT No. (Field)

At the bottom, there is a field for 'Opening Balance (on 1-Apr-2017):' and an 'Accept?' button with 'Yes' or 'No' options.



**Detailed Steps for Creating Each Ledger**

**1. Creating Output GST Ledgers (for Sales)**

These ledgers represent the GST you collect on sales and must pay to the government.

- **Output CGST Ledger (Central GST for intra-state sales):**
  1. **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
  2. **Name:** Enter a name like Output CGST 9%.
  3. **Under:** Select Duties & Taxes.
  4. **Type of Duty/Tax:** Select GST.
  5. **Tax Type:** Select Central Tax.
  6. **Percentage of Calculation:** Enter 9% (or the applicable rate).
  7. **Rounding Method:** Choose Normal Rounding.
  8. **Rounding Limit:** Enter 1 (if applicable).
  9. **Press Enter** to save.

- **Output SGST Ledger (State GST for intra-state sales):**
  1. **Repeat the same steps** as for Output CGST.
  2. **Name:** Enter Output SGST 9%.
  3. **Tax Type:** Select State Tax.

- **Output IGST Ledger (Integrated GST for inter-state sales):**
  1. **Repeat the same steps** as for Output CGST.
  2. **Name:** Enter Output IGST 18%.
  3. **Tax Type:** Select Integrated Tax.
  4. **Percentage of Calculation:** Enter 18% (or the applicable rate).

**2. Creating Input GST Ledgers (for Purchases)**

These ledgers represent the GST you pay on purchases, which you can claim as an input tax credit.

- **Input CGST Ledger (Central GST for intra-state purchases):**
  1. **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
  2. **Name:** Enter Input CGST 9%.
  3. **Under:** Select Duties & Taxes.
  4. **Type of Duty/Tax:** Select GST.
  5. **Tax Type:** Select Central Tax.

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6. **Percentage of Calculation:** Enter 9%.
7. **Rounding Method:** Choose Normal Rounding.
8. **Rounding Limit:** Enter 1 (if applicable).
9. **Press Enter** to save.

- **Input SGST Ledger** (State GST for intra-state purchases):
  1. **Repeat the same steps** as for Input CGST.
  2. **Name:** Enter Input SGST 9%.
  3. **Tax Type:** Select State Tax.

- **Input IGST Ledger** (Integrated GST for inter-state purchases):
  1. **Repeat the same steps** as for Input CGST.
  2. **Name:** Enter Input IGST 18%.
  3. **Tax Type:** Select Integrated Tax.
  4. **Percentage of Calculation:** Enter 18%.

**3. Creating Sales and Purchase Ledgers**

These ledgers categorize your sales and purchase transactions under GST.

- **Sales Ledger** (for GST Sales):
  1. **Go to:** Gateway of Tally > Accounts Info. > Ledgers > Create.
  2. **Name:** Enter Sales 18% GST.
  3. **Under:** Select Sales Accounts.
  4. **Use for Assessable Value Calculation:** Set to Yes.
  5. **Is GST Applicable:** Set to Yes.
  6. **Set/Alter GST Details:** Set to Yes and enter:
    - **Taxability:** Select Taxable.
    - **GST Rate (State/Integrated):** Enter 18%.
  7. **Press Enter** to save.
- **Purchase Ledger** (for GST Purchases):

1. **Repeat the same steps** as for Sales Ledger.
2. **Name:** Enter Purchases 18% GST.
3. **Under:** Select Purchase Accounts.
4. **Is GST Applicable:** Set to Yes.
5. **Set/Alter GST Details:** Set to Yes and enter:
  - **Taxability:** Select Taxable.

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- GST Rate (State/Integrated): Enter 18%.
- 6. Press Enter to save.

Summary

In summary, when creating or altering ledgers for GST in Tally ERP 9:

- Output GST Ledgers are used to record GST collected on sales.
- Input GST Ledgers are used to record GST paid on purchases.
- Sales and Purchase Ledgers categorize transactions under GST and apply the correct tax rates.



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